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USE OF STATE FUNDS

TO IMPROVE

PUBLIC EDUCATION



IN
IOWA

State of Iowa
DEPARTMENT OF PUBLIC INSTRUCTION

Des Moines 19

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IN IOWA

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LIST OF TABLES AND CHARTS

Chart or Table		Page
	Statement of Problem	1
T - I	Average Daily Attendance--13-Year Period	3
C - I	Iowa Property Tax Levy and School Tax Levy--13-Year Period	7
T - II	Local Tax Levied--13-Year Period	5
T - III	Iowa Public School Current Operating Expense	9
C - II	Iowa Public School Costs--13-Year Period	11
T - IV	Distribution of School Districts	13
C - III	Distribution of School Districts--Graphic Form	15
T - V	Distribution of Resident Children in Average Daily Attendance	19
C - IV	Distribution of Resident Children--Graphic Form	17
C - V	Local Effort in Mills--State Aid Effort in Mills	21
C - VI	Total Money Available by Source	23
T - VI	Per Pupil Cost by Size of High School Enrollment	25
T - VII	Current Expense Per Pupil by Size of Schools	27
T - VIII	Distribution of Urban Value and Agriculture Land Value for Iowa	29
T - IX	Distribution of Agricultural Land Values and Agricultural Land Credit Paid	31
C - VII	Total Agricultural Land Tax Claim by Interval of Assessed Valuation	33
T - X	Distribution of Average Daily Attendance Showing Agricultural Land Claims Per Child	35
T - XI	Distribution of Agricultural Land Values With Agricultural Claims Figured at 15 Mills Showing the Percent the Claim is of the Agricultural Land Value	37
T - XII	Distribution of Agricultural Land Values With Claims Figured at 20 Mills Showing the Percent the Claim is of the Agricultural Land Value	39
T - XIII	Distribution of Agricultural Land Values Showing the Cumulative Agricultural Land Tax Claim at 20 Mills	41
C - VIII	Effect of Increased Aid on Agricultural Land Tax Credits	43

STATE DISTRIBUTIVE FUNDS FOR IMPROVEMENT OF PUBLIC INSTRUCTION

A good educational system is the best defense of the American way of life. To improve our educational system, the people of Iowa have voted "Yes" for school district reorganization. The increasing number of children to be educated in Iowa, the mounting cost of instruction and operation, and the need for additional and improved facilities command the attention of all citizens. The increased costs compel one to take a look at the sources of revenue available for providing a good educational system. As late as 1940, practically all revenues for education were derived from the property tax. As the cost of living has increased during the past 20 years, the increased local effort required to provide a good education has nearly reached the point of saturation. Property tax can no longer provide the major source of revenue for financing our schools. Therefore, the answer is surely financial assistance at the state level.

Many studies of support for schools have been made during the last 20 years. All of these studies have reached one common conclusion--that the financial support of public education should be a shared responsibility of local revenue and state revenue if all the children in the State of Iowa are to be afforded an adequate educational program.

The objective of any program of state distribution of funds for public education has three basic principles or goals:

1. The adequacy of the minimum or equalization program.
2. The need for special financial support for neglected aspects of education.
3. The relief from excessively high local school tax rates.

In order to carry out these objectives, certain basic assumptions should be considered:

First--Local schools in Iowa should remain under local control.

Second--Finances should be provided for a satisfactory educational offering.

Third--Local districts must make a realistic local effort.

Fourth--Any state support program must be developed to fit the environment of the local community.

COST OF EDUCATION IN IOWA

In the past 13 years the school enrollment for all the school districts in the State of Iowa has shown a marked increase. According to Table I of this booklet, the increase during this 13-year period was 35.2 percent. It can also be noticed from this table that the elementary average daily attendance has shown a marked increase, with the high school having grown at a slower rate. Another interesting item is the decline in average daily attendance for the non-high school area in the same 13-year period. This decline was due in part to the rapid progress of school reorganization and the rapid decline in the number of one-room schools. The over-all increase for this period was approximately 136,000 resident pupils in average daily attendance.

Table I

AVERAGE DAILY ATTENDANCE
FOR
PUBLIC SCHOOLS

School Year	Elementary A.D.A.	High School A.D.A.	Rural A.D.A.	Total A.D.A.	August 1960
					% of Inc. 1945-1956
1945-1946	205,452.9	101,078.4	80,957.8	387,489.1	----
1946-1947	214,762.9	103,026.1	77,801.1	395,590.1	2.1
1947-1948	224,430.4	102,691.3	74,532.1	401,653.8	3.6
1948-1949	236,574.6	101,481.2	73,584.0	411,639.8	6.2
1949-1950	242,366.4	102,711.7	72,754.6	417,832.7	7.8
1950-1951	250,163.6	104,374.0	71,651.8	426,189.4	10.0
1951-1952	257,932.9	105,712.2	67,536.0	431,181.1	11.3
1952-1953	274,278.4	109,155.4	64,252.3	447,686.1	15.5
1953-1954	290,560.1	113,068.7	60,243.5	463,872.3	19.7
1954-1955	307,690.0	116,282.2	58,122.6	482,096.8	24.4
1955-1956	318,724.2	118,984.9	54,709.4	492,418.5	27.1
1956-1957	331,518.4	122,130.9	49,798.5	503,570.3	30.0
1957-1958	338,673.2	124,732.6	42,862.0	506,463.2	30.7
1958-1959	361,531.9	128,243.2	33,931.9	523,707.2	35.2

Along with the increase in average daily attendance referred to in Table I, the school taxes levied have increased even more rapidly.

Table II (column 3) shows an increase of 57.9 percent for the 13-year period in assessed valuation. Also, the operating costs have increased more than \$100 million. With the assessed value increased by 57.9 percent or \$1.7 billion, the operating costs have risen 184.9 percent or \$100 million.

Table II

LOCAL SCHOOL TAXES LEVIED

July 1960

School Year	Assessed Valuation	A. V. % of Increase Over 1945-1946	General Fund and Special Courses Fund (Operating Costs)	O. C. % of Increase Over 1945-1946 Yr.	Schoolhouse Fund (Capital Outlay and Debt Service)
1945-1946	\$3,072,965,187	-----	\$ 54,840,490	-----	\$ 4,437,490
1946-1947	3,054,370,743	0.6	60,747,345	10.8	4,483,916
1947-1948	3,148,651,221	2.5	67,621,012	23.3	4,838,038
1948-1949	3,351,944,585	9.1	77,011,597	40.4	4,496,202
1949-1950	3,935,890,978	28.1	79,021,104	44.1	6,146,130
1950-1951	4,036,399,937	31.4	85,568,566	56.0	7,242,729
1951-1952	4,246,614,218	38.2	96,358,813	75.7	8,266,132
1952-1953	4,374,270,103	42.3	105,494,459	92.4	9,181,115
1953-1954	4,434,729,212	44.3	113,346,700	106.8	10,643,535
1954-1955	4,475,198,443	45.6	119,243,525	117.4	11,575,761
1955-1956	4,548,723,227	48.0	124,403,672	126.8	12,789,895
1956-1957	4,600,523,711	49.7	136,157,784	148.3	17,075,904
1957-1958	4,755,850,246	54.8	143,928,993	162.5	16,443,936
1958-1959	4,852,129,809	57.9	156,217,114	184.9	17,181,711

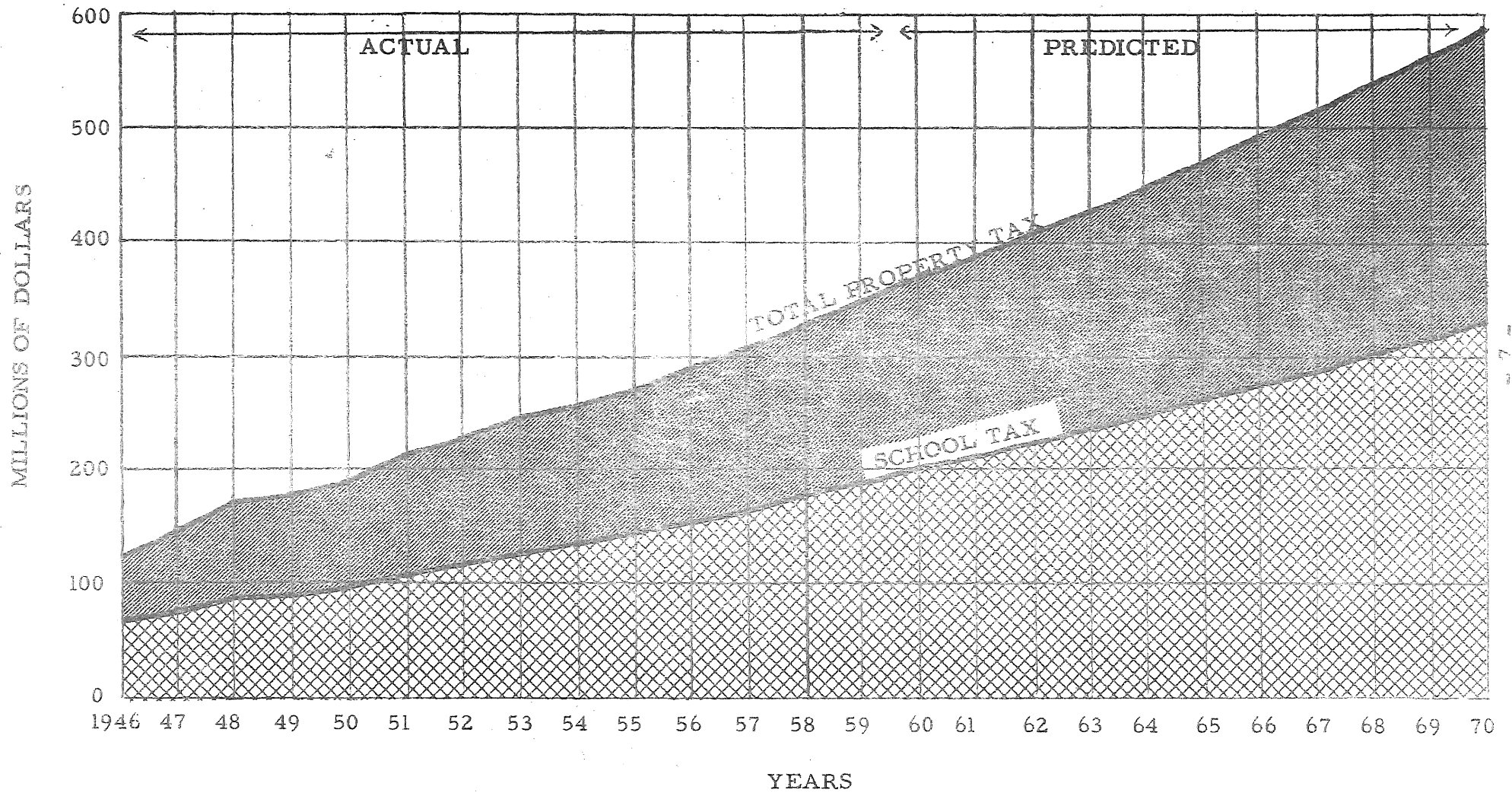
Chart I shows in graphic form the total property tax levied in millions of dollars for the years 1946 to 1960. This chart projects the property tax levied through the year 1970.

In like manner, the school tax levied for each of the years 1946 to 1960 is illustrated.

Chart I

PROPERTY TAXES

Total Iowa Property Tax Levy and School Tax Levy



In Table III, an attempt has been made to show the total operating costs for the public schools in Iowa for each year from 1945-1946 to 1958-1959. The costs increased more than 233.4 percent for the 13-year period. The cost per pupil for the same period of time increased much less--112 percent. The last column gives the total expenditures for school purposes during the 13-year period.

Table III

COST OF PUBLIC EDUCATION IN IOWA						
School Year	Annual (by Year)	Current Operating Expense			Capital Outlay and Debt Service	Total
		% of Increase Over 1945-1946 Yr.	Per Pupil	% of Increase Per Pupil Over 1945-1946		
1945-1946	\$ 56,099,700	-----	\$157.44	-----	\$ 5,409,919	\$ 61,509,619
1946-1947	65,081,693	16.0	159.63	1.4	6,576,753	71,658,446
1947-1948	76,845,338	37.0	183.57	16.6	7,431,165	84,276,503
1948-1949	84,852,461	51.3	198.59	26.1	18,283,760	103,136,221
1949-1950	93,122,763	66.0	210.43	33.7	19,957,184	113,079,947
1950-1951	101,470,997	80.9	222.48	41.3	26,647,498	128,118,495
1951-1952	111,867,759	99.4	241.91	53.7	31,160,063	143,027,822
1952-1953	120,844,364	115.4	249.55	58.5	38,072,251	158,916,615
1953-1954	130,564,974	132.7	260.57	65.5	48,633,024	179,197,998
1954-1955	140,352,543	150.2	270.33	71.7	41,992,022	182,344,565
1955-1956	150,347,680	168.0	282.61	79.5	51,377,275	201,724,955
1956-1957	160,162,976	185.5	297.30	88.8	44,127,178	204,290,154
1957-1958	173,217,312	208.7	323.37	105.4	49,878,955	223,096,267
1958-1959	187,025,059	233.4	333.76	112.0	38,624,928	225,649,988

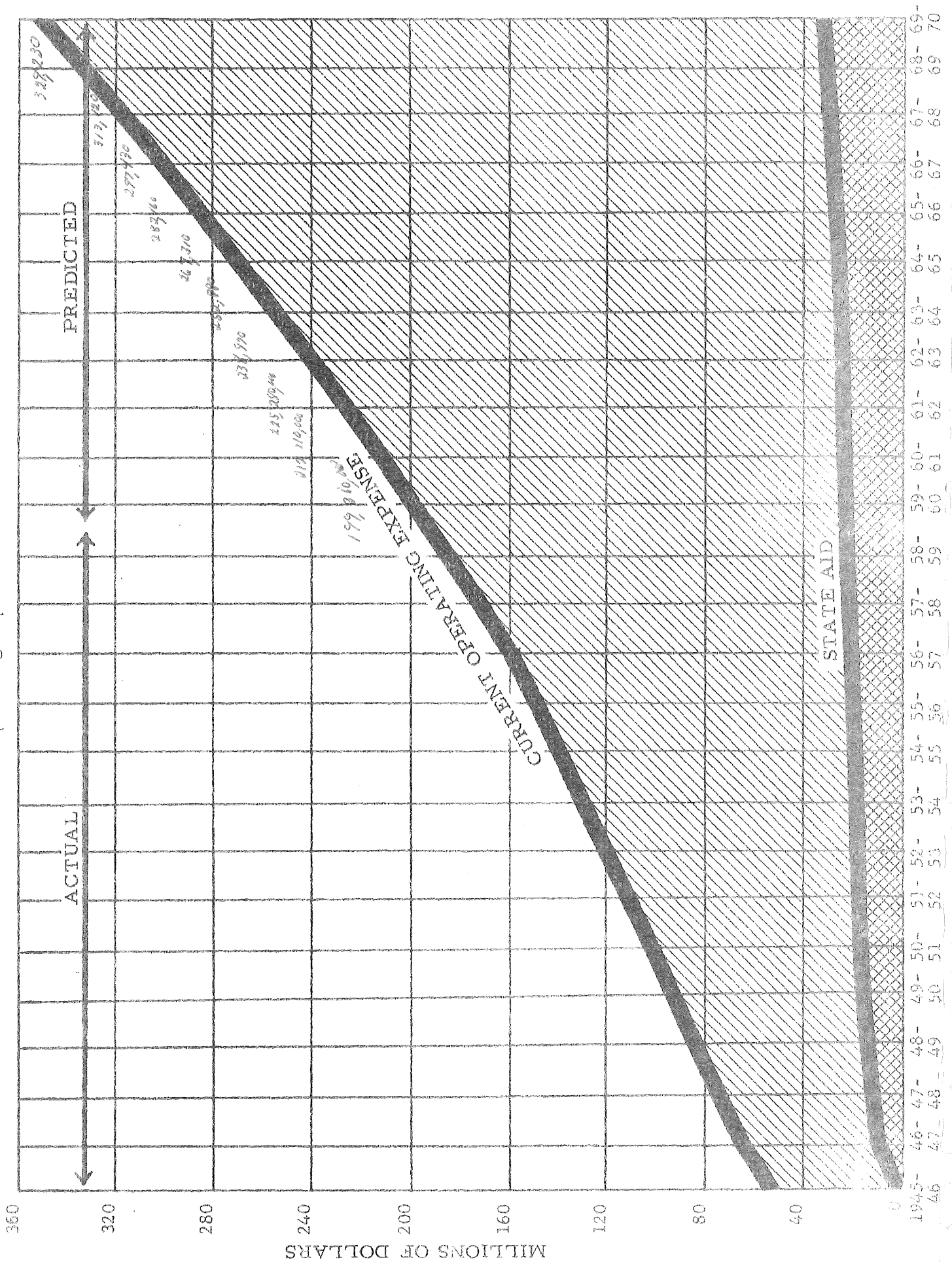
Chart II shows the current operating expense for Iowa Public Schools. This graph covers the years 1946 to 1959. The increase was \$131 million for the 13-year period.

During this same period of time, the State of Iowa's contribution for educating the youth of Iowa has increased to slightly more than \$23 million for the same 13-year period.

CHART II

IOWA PUBLIC SCHOOL COSTS

Current Operating Expense and State Aid



Data has been presented for the State of Iowa relative to the period 1946 to 1959. Through the remainder of the booklet, the data will be applicable to the school year 1958-1959.

Table IV shows the distribution of school districts according to assessed valuation per resident child in average daily attendance for all high school districts. The \$2,000 interval has eight districts while the \$8,000 interval contains 82 districts. Only one district is found at the \$24,000 interval.

Table IV

DISTRIBUTION OF SCHOOL DISTRICTS ACCORDING TO ASSESSED VALUATION

PER RESIDENT CHILD IN AVERAGE DAILY ATTENDANCE

FOR HIGH SCHOOL DISTRICTS

1958-1959

Interval	No. of Districts	Cumulative No. of Districts
\$ 2,000 - 2,999	8	8
3,000 - 3,999	17	25
4,000 - 4,999	33	58
5,000 - 5,999	56	114
6,000 - 6,999	61	175
7,000 - 7,999	63	238
8,000 - 8,999	82	320
9,000 - 9,999	70	390
10,000 - 10,999	73	463
11,000 - 11,999	57	520
12,000 - 12,999	54	574
13,000 - 13,999	46	620
14,000 - 14,999	33	653
15,000 - 15,999	19	672
16,000 - 16,999	8	680
17,000 - 17,999	4	684
18,000 - 18,999	4	688
19,000 - 19,999	2	690
20,000 - 20,999	2	692
21,000 - 21,999	1	693
22,000 - 22,999	0	693
23,000 - 23,999	0	693
24,000 - 24,999	1	694
NON-HIGH SCHOOL		
13,893 State Wide Average	1.394	2088

In Chart III, the number of schools at each interval of assessed valuation is shown in graphic form. The actual number of schools is given in Table IV. The chart gives a quick reference for the intervals containing the greater number of schools.

The number of districts represented at the \$5,000 interval is approximately 57. The \$8,000 interval contains the most districts--82.

Chart III

DISTRIBUTION OF SCHOOL DISTRICTS
BY
ASSESSED VALUATION PER RESIDENT CHILD IN AVERAGE DAILY ATTENDANCE
FOR
1958-1959 SCHOOL YEAR

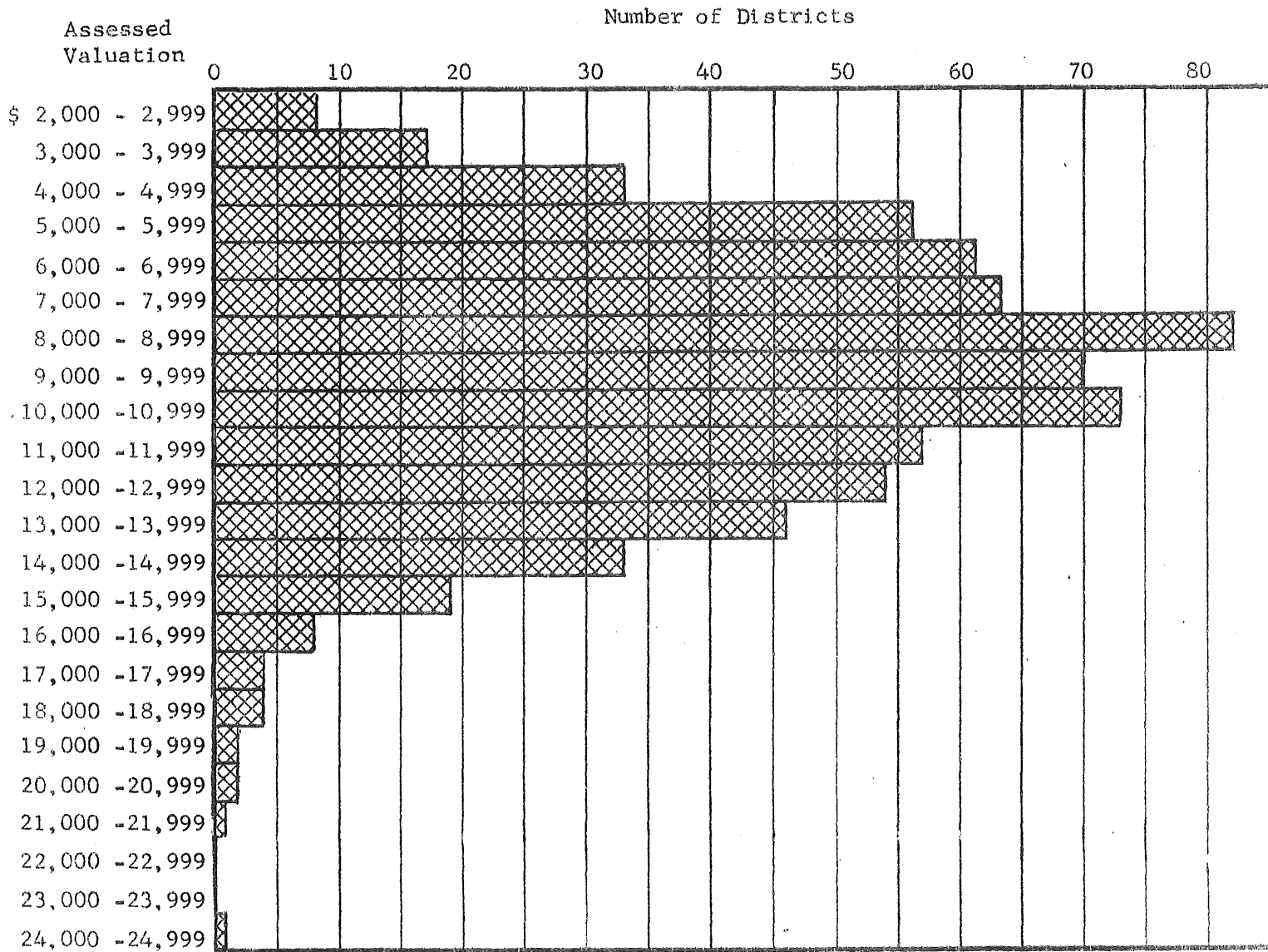


Chart IV shows the distribution of children in average daily attendance by interval of assessed valuation. The \$6,000-6,999 interval contains more than 166,000 children. The \$2,000-2,999 interval contains only 1,400 children.

Chart IV

DISTRIBUTION OF RESIDENT CHILDREN IN AVERAGE DAILY ATTENDANCE OF

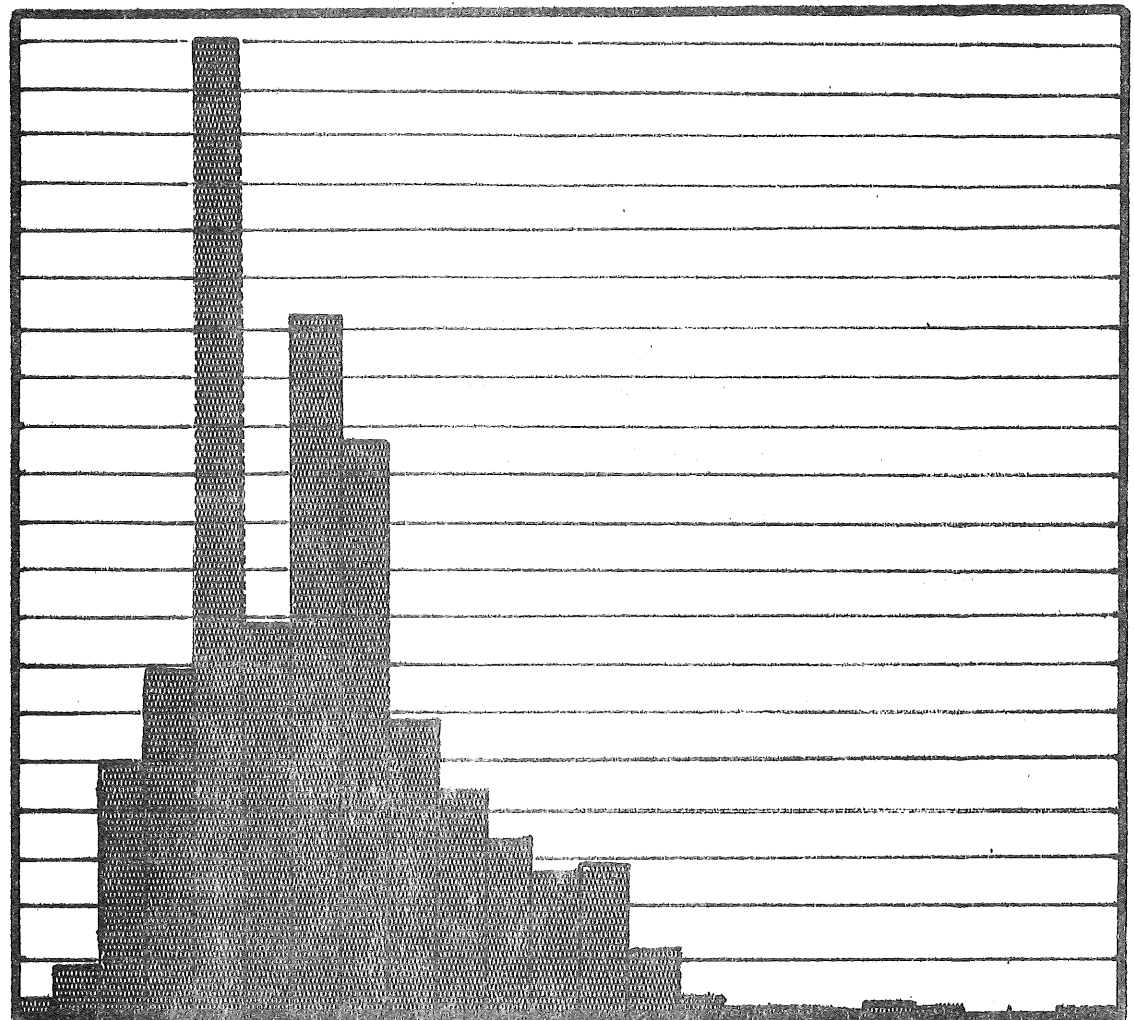
ALL HIGH SCHOOL DISTRICTS FOR SCHOOL YEAR 1958-1959

BY

ASSESSED VALUATION PER CHILD IN AVERAGE DAILY ATTENDANCE

Interval--
Resident Children
in Average Daily
Attendance

100,000-104,999
95,000- 99,999
90,000- 94,999
85,000- 89,999
80,000- 84,999
75,000- 79,999
70,000- 74,999
65,000- 69,999
60,000- 64,999
55,000- 59,999
50,000- 54,999
45,000- 49,999
40,000- 44,999
35,000- 39,999
30,000- 34,999
25,000- 29,999
20,000- 24,999
15,000- 19,999
10,000- 14,999
5,000- 9,999
0,000- 4,999



\$ 2,000 - 2,999
3,000 - 3,999
4,000 - 4,999
5,000 - 5,999
6,000 - 6,999
7,000 - 7,999
8,000 - 8,999
9,000 - 9,999
10,000 - 10,999
11,000 - 11,999
12,000 - 12,999
13,000 - 13,999
14,000 - 14,999
15,000 - 15,999
16,000 - 16,999
17,000 - 17,999
18,000 - 18,999
19,000 - 19,999
20,000 - 20,999
21,000 - 21,999
22,000 - 22,999
23,000 - 23,999
24,000 - 24,999

Assessed Valuation Per Resident A. D. A. Child

Table V reveals the total resident average daily attendance in all high school districts for the school year 1958-1959 at each interval of assessed valuation for the State of Iowa.

The figures in the last line of the table show that the non-high school districts of the state had an average assessed valuation of \$13,893 per resident child in average daily attendance, and a resident average daily attendance in the 1,394 non-high school districts of 75,101.4.

Table V

DISTRIBUTION OF RESIDENT CHILDREN IN AVERAGE DAILY ATTENDANCE OF
ALL HIGH SCHOOL DISTRICTS FOR SCHOOL YEAR 1958-1959 BY
ASSESSED VALUATION PER CHILD IN AVERAGE DAILY ATTENDANCE

Interval	Resident A.D.A.	Cumulative Resident A.D.A.
\$ 2,000 - 2,999	1,441.2	1,441.2
3,000 - 3,999	4,877.0	6,318.2
4,000 - 4,999	24,846.1	31,164.3
5,000 - 5,999	34,690.2	65,854.5
6,000 - 6,999	100,285.7	166,140.2
7,000 - 7,999	43,905.0	210,045.2
8,000 - 8,999	72,078.3	282,123.5
9,000 - 9,999	62,760.7	344,884.2
10,000 - 10,999	28,793.5	373,677.7
11,000 - 11,999	21,997.8	395,675.5
12,000 - 12,999	16,607.0	412,282.5
13,000 - 13,999	12,888.9	425,171.4
14,000 - 14,999	14,326.3	439,497.7
15,000 - 15,999	5,320.6	444,818.3
16,000 - 16,999	1,367.7	446,186.0
17,000 - 17,999	391.5	446,577.5
18,000 - 18,999	648.7	447,226.2
19,000 - 19,999	254.0	447,480.2
20,000 - 20,999	971.1	448,451.3
21,000 - 21,999	86.5	448,537.8
22,000 - 22,999	0	448,537.8
23,000 - 23,999	0	448,537.8
24,000 - 24,999	58.0	448,595.8
NON-HIGH SCHOOL		
13,893 State Wide Average	75,101.4	523,707.2

Chart V (with the dark bars) shows the local effort in mills for the 1958-1959 school year for the operation of the general and special courses fund; with the light bars, it shows the amount the State paid interpreted in mills of equivalent local effort. This chart shows that the less able district (with an assessed valuation of \$2,000-2,999 per resident child) put forth 64.2 mills of effort; while the school with an assessed valuation per resident child of \$24,000-24,999 put forth 17.7 mills of effort. The State effort represented was somewhat less than 30 mills for the poorest district, while it ran as low as 2 mills in the richest district.

Chart V

COMPARISON BETWEEN LOCAL EFFORT IN MILLS FOR 1958-1959 GENERAL AND
SPECIAL COURSES FUNDS WITH ITS EQUIVALENT IN STATE EFFORT IN MILLS

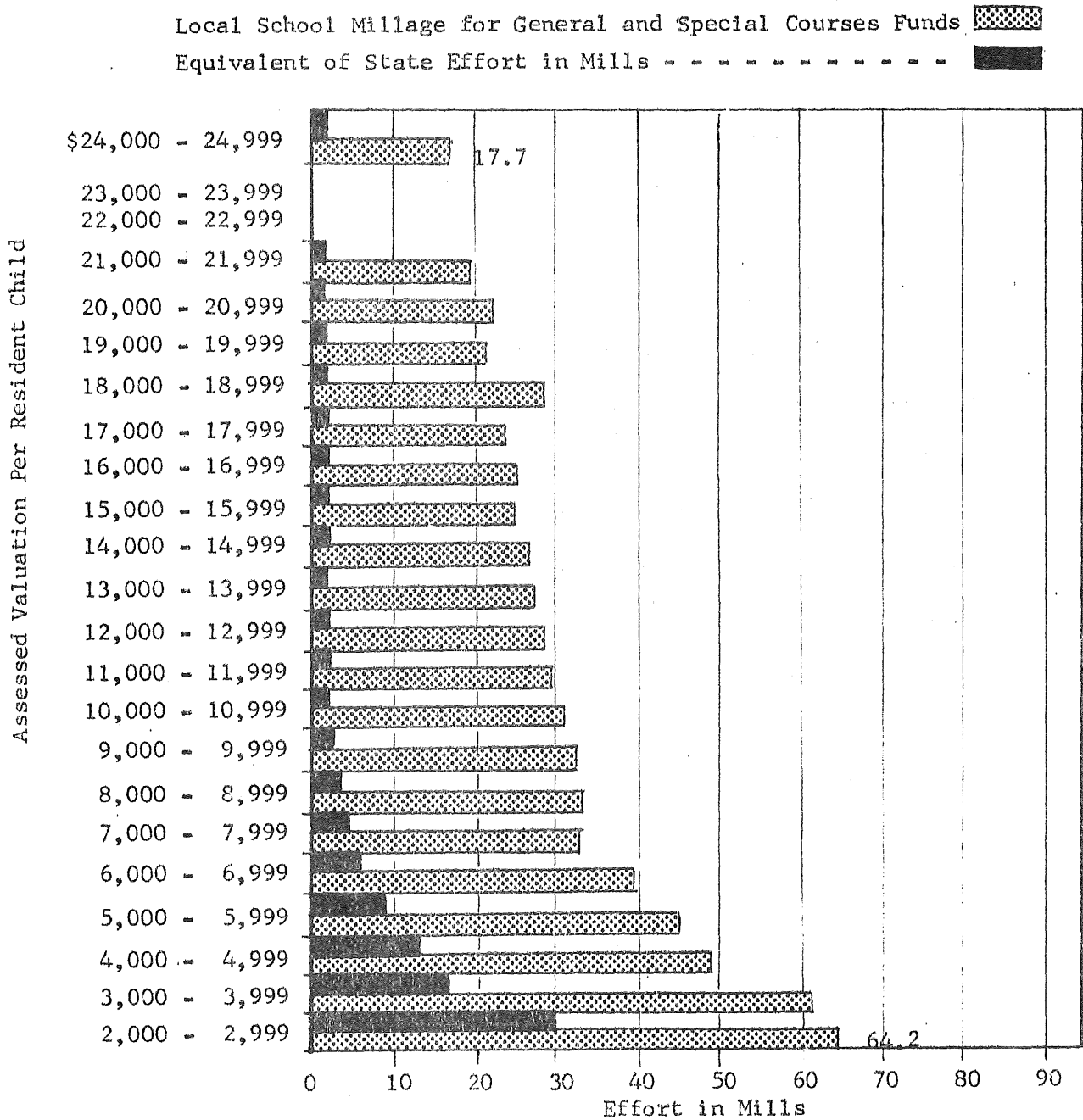


Chart VI pictures the total amount of money available per resident child in average daily attendance from the following sources:

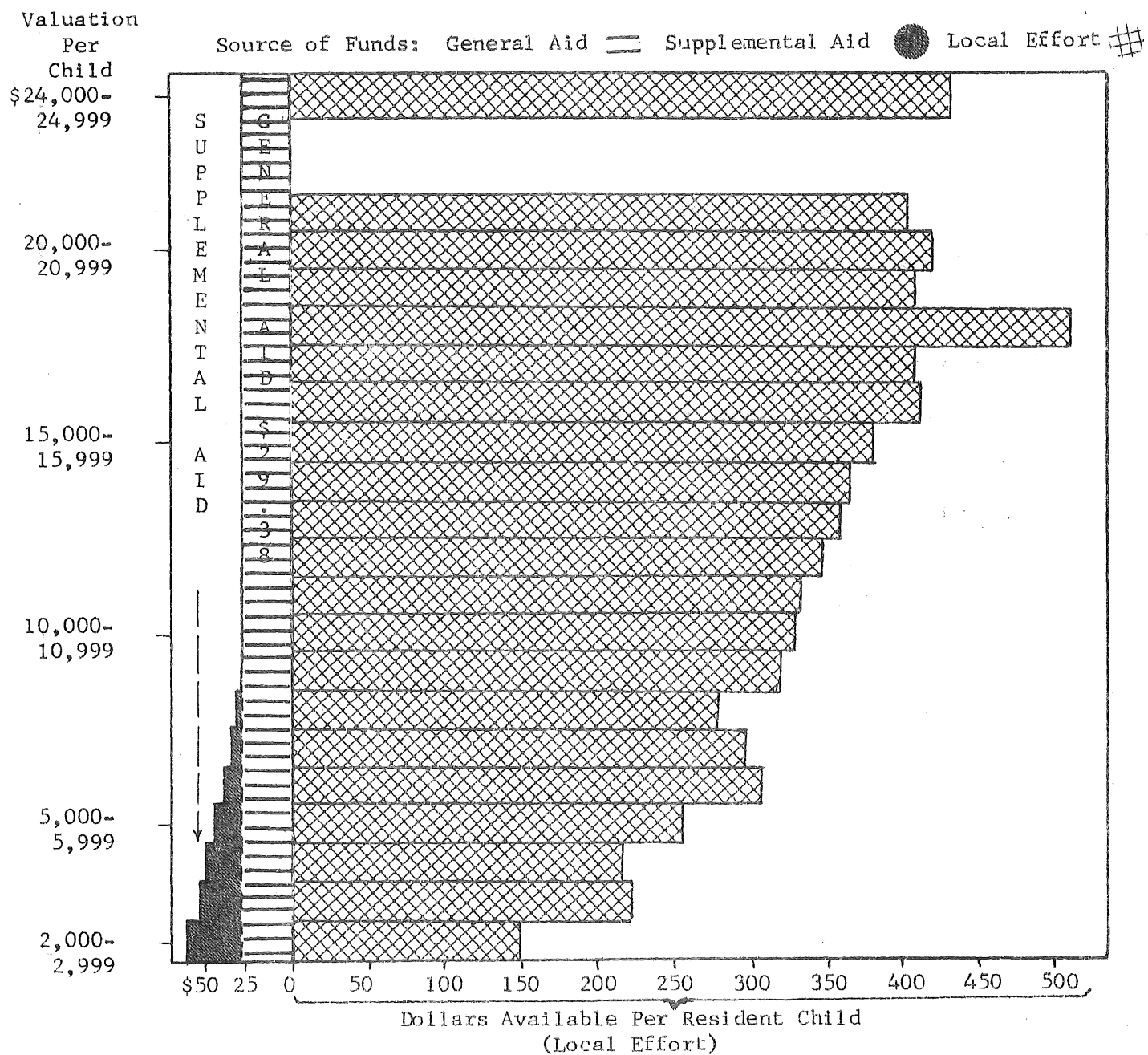
1. General Aid
2. Supplemental Aid
3. Local Effort

This chart reveals that the poorest district received approximately \$37 in supplemental aid per child, \$29.38 in general aid, and less than \$150 from local effort. If a comparison is made with the \$18,000-18,999 interval, the breakdown is somewhat different. These districts received no supplemental aid and \$29.38 in general aid; the local effort amounts to more than \$500. If a comparison is made to Chart V, the millage for local effort of the poorest districts was 64.2, while at the interval \$18,000-18,999 the local effort is less than 30 mills.

The total number of dollars available per resident child by local effort for the intervals \$8,000-\$24,000 was \$300 or more. Supplemental aid was paid for the intervals \$2,000 to and including \$8,000 intervals.

Chart VI

TOTAL MONEY AVAILABLE PER RESIDENT CHILD IN AVERAGE DAILY ATTENDANCE
(HIGH SCHOOL DISTRICTS 1958-1959)



After making a comparison of per pupil cost for each of the years considered, it is necessary to show the cost according to the size of school. Table VI, opposite, gives the Per Pupil Cost by Size of High School Enrollment.

The size of school interval showing the lowest per pupil cost is the interval 400-499--\$296.47. The highest cost is for the smallest school interval 0-24--\$479.57.

Table VI

PER PUPIL COST BY SIZE OF HIGH SCHOOL ENROLLMENT

FIGURED FROM GENERAL FUND EXPENDITURES

ACCORDING TO SECRETARY'S ANNUAL REPORT FOR SCHOOL YEAR 1958-1959

High School Districts:				
No. of Districts	High School Enrollment	Total ADA*	Total Expended	Per Pupil Cost
28	600 & Above	188,272.0	\$ 62,235,423.35	\$330.56
10	500-599	16,768.6	5,117,931.36	305.21
19	400-499	27,622.9	8,189,509.28	296.47
30	300-399	35,030.4	11,039,836.01	315.15
71	200-299	57,357.2	18,258,190.74	318.33
73	150-199	41,598.8	13,595,714.33	326.83
143	100-149	59,208.0	20,413,557.70	344.78
Totals 374	100 and Up	425,857.9	138,850,162.77	-----
103	75-99	29,313.9	10,331,134.53	352.43
104	50-74	21,568.7	8,476,532.16	393.01
111	25-49	15,176.4	6,496,654.16	428.07
2	-24	185.8	89,104.22	479.57
Totals 320	Up to 99	66,244.8	25,393,525.07	-----
GRAND TOTALS 694	All Schools	491,832.7	\$164,243,687.84	\$333.76

*Average Daily Attendance figures include Junior College Students.

Non-High School Districts:

2085	75,101.4**	\$ 11,578,083.81	\$341.66
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**Average Daily Attendance figures include pupils for whom tuition is paid.

TOTAL OF TOTALS

2779	566,934.1	\$175,821,771.65	-----
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In checking Table VII, the total cost per pupil in average daily attendance is broken down according to type of cost and size of school enrollment.

The general control cost ranges from \$8.97 in the largest schools to \$46.94 in the smallest schools. The cost for instruction shows much less range: low (400-499) \$202.84, high (25-49) \$261.78.

Most of the other areas of current expense show that the smaller the school, the higher the current operating expense per pupil.

Table VII

CURRENT EXPENSE PER PUPIL IN SCHOOL DISTRICTS MAINTAINING HIGH SCHOOLS
 School Year 1958-1959
 (Dollar Distribution)

Enrolled in High School	Number of Districts	General Control	Instruction	Auxiliary Services	Operation of Plant	Maintenance	Fixed Charges	Cost in \$ Per Pupil A.D.A.
600 & over	28	\$ 8.97	\$245.70	\$10.33	\$37.80	\$13.23	\$14.53	\$330.56
500 - 599	10	12.72	213.23	18.51	31.36	13.67	15.72	305.21
400 - 499	19	13.51	202.84	24.00	31.53	7.87	16.72	296.47
300 - 399	30	14.73	217.36	23.58	32.27	10.95	16.26	315.15
200 - 299	71	18.32	209.93	28.15	32.30	11.12	18.51	318.33
150 - 199	73	20.15	212.92	30.95	33.77	11.41	17.63	326.83
100 - 149	143	22.20	220.67	34.00	36.79	11.47	19.65	344.78
75 - 99	103	20.34	220.96	36.13	38.83	13.79	22.38	352.43
50 - 74	104	23.53	247.51	35.92	43.74	16.80	25.51	393.01
25 - 49	111	28.14	261.78	42.58	47.73	17.08	30.76	428.01
0 - 24	2	46.94	242.64	55.91	53.39	21.43	59.26	479.57
In State	694	\$15.31	\$229.32	\$22.66	\$36.37	\$12.48	\$17.62	\$333.76
Rural	2,088	\$14.18	\$189.68	\$84.78	\$28.15	\$ 8.88	\$15.99	\$341.66

Table VIII shows the distribution of all school districts at each interval of assessed valuation per resident child and the agricultural land value of each interval. The table shows that there are eight districts (interval \$2,000-2,999) with an agricultural land value of \$258,872. This represents the value of all agricultural land in the districts (land without improvements). In like manner, the interval \$8,000-8,999 has an agricultural land value of \$153,132,408. The total agricultural land value in the State of Iowa is \$1,403,425,141.

The non-high school districts contain about twenty-five percent of all the agricultural land value for the State of Iowa.

Table VIII

DISTRIBUTION OF URBAN VALUE (ALL PROPERTY OTHER THAN AGRICULTURAL LAND) AND
AGRICULTURAL LAND VALUE BY INTERVALS OF ASSESSED VALUATION PER
CHILD IN AVERAGE DAILY ATTENDANCE

Assessed Valuation Per Child in ADA	Number of Districts	(Including Personal Property Value) Urban Value	Agricultural Land Value
\$ 2,000- 2,999	8	\$ 3,105,403	\$ 258,872
3,000- 3,999	17	16,129,621	1,491,334
4,000- 4,999	33	103,240,848	4,922,863
5,000- 5,999	56	174,051,992	17,163,629
6,000- 6,999	61	637,696,316	30,697,128
7,000- 7,999	63	263,760,560	63,614,807
8,000- 8,999	82	453,962,311	153,132,408
9,000- 9,999	70	441,259,661	150,257,074
10,000-10,999	73	160,263,667	137,688,842
11,000-11,999	57	125,956,175	126,521,603
12,000-12,999	54	960,091,162	110,893,127
13,000-13,999	46	86,722,970	87,416,446
14,000-14,999	33	128,368,818	80,596,419
15,000-15,999	19	36,497,089	45,354,556
16,000-16,999	8	8,531,687	13,855,735
17,000-17,999	4	2,587,784	4,142,001
18,000-18,999	4	8,981,681	3,117,498
19,000-19,999	2	2,400,576	2,626,840
20,000-20,999	2	16,058,258	3,729,786
21,000-21,999	1	890,182	942,141
22,000-22,999	0		
23,000-23,999	0		
24,000-24,999	1	860,831	549,542
High School Totals	694	\$ 2,770,516,598	\$ 1,038,972,652
Non-High School Totals	2085	678,188,070	364,452,489
GRAND TOTALS	2779	\$ 3,448,704,668	\$ 1,403,425,141

Table IX shows the agricultural land value by intervals of assessed valuation per child, and the agricultural land credit paid figured at 15 mills. The largest amount of agricultural land credit paid in the 1958-1959 school year per interval (\$8,000-8,999) was \$1,448,830.87. This happens to be the interval containing the greatest number of districts--82.

Table IX

DISTRIBUTION OF AGRICULTURAL LAND VALUES BY INTERVALS OF ASSESSED VALUATION PER CHILD
WITH AGRICULTURAL LAND CREDITS FIGURED AT 15 MILLS

Interval	No. of Districts	Ag. Land Value	Ag. Land Credit Paid
\$ 2,000 - 2,999	8	\$ 258,872	\$ 6,427.09
3,000 - 3,999	17	1,491,334	40,099.68
4,000 - 4,999	33	4,922,863	89,066.04
5,000 - 5,999	56	17,163,629	280,264.77
6,000 - 6,999	61	30,697,128	420,384.28
7,000 - 7,999	63	63,614,807	762,354.24
8,000 - 8,999	82	153,132,408	1,448,830.87
9,000 - 9,999	70	150,257,074	1,286,455.05
10,000 - 10,999	73	137,688,842	1,144,553.72
11,000 - 11,999	57	126,521,603	861,266.14
12,000 - 12,999	54	110,893,127	704,490.61
13,000 - 13,999	46	87,416,446	527,280.28
14,000 - 14,999	33	80,596,419	457,330.78
15,000 - 15,999	19	45,354,556	224,099.25
16,000 - 16,999	3	13,855,735	67,109.11
17,000 - 17,999	4	4,142,002	16,503.65
18,000 - 18,999	4	3,117,498	19,705.12
19,000 - 19,999	2	2,626,840	5,530.55
20,000 - 20,999	2	3,729,786	3,426.81
21,000 - 21,999	1	942,141	1,895.02
22,000 - 22,999	0		
23,000 - 23,999	0		
24,000 - 24,999	1	549,542	747.92
High School Totals	694	\$1,038,972,652	\$8,367,820.98
Non-High School Totals	<u>2085</u>	<u>364,452,489</u>	<u>1,988,168.72</u>
Grand Totals All Schools	2779	\$1,403,425,141	\$10,355,989.70

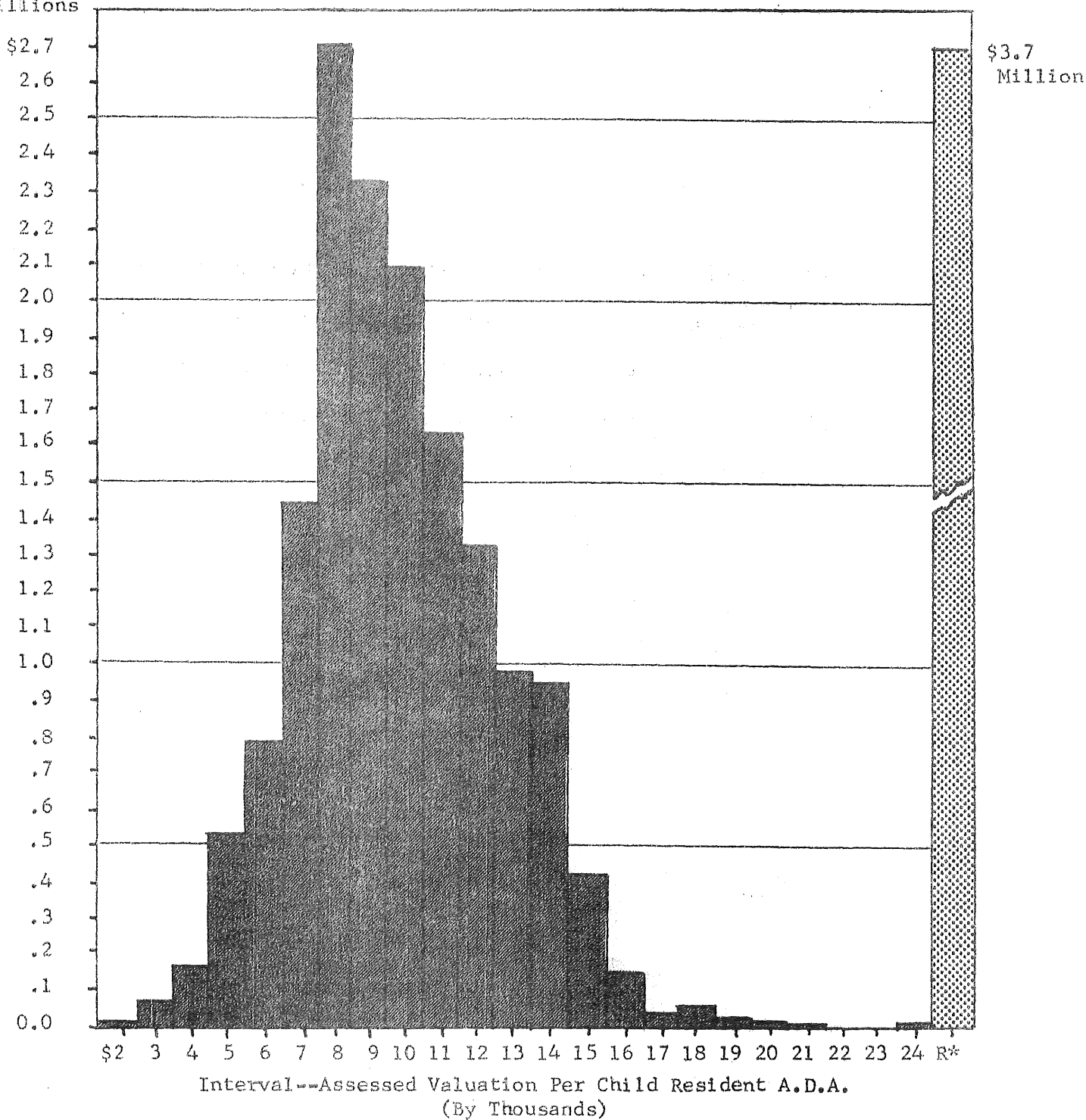
Chart VII shows the agricultural land tax claim by interval of assessed valuation. At the interval \$5,000-5,999 the agricultural land tax claim was slightly more than \$500,000. The \$8,000-8,999 interval shows an agricultural land tax claim of \$2,700,000.

The rural or non-high school district's agricultural land tax claim amounted to approximately \$3.7 million.

Chart VII

Ag. Land
Claim
By
Millions

TOTAL AGRICULTURAL LAND TAX CLAIM BY INTERVAL OF ASSESSED VALUATION
PER RESIDENT CHILD FOR HIGH SCHOOL DISTRICTS 1958-1959



*Rural or Non-High School Districts

Table X shows the value of the agricultural land tax claims pro-rated on a per pupil basis by interval of assessed value per resident child. If a comparison is made between the \$2,000-2,999 interval and the \$16,000-16,999 interval, the value per child ranges from \$8.31 per resident child in average daily attendance to \$91.45.

Table X

DISTRIBUTION OF AVERAGE DAILY ATTENDANCE CLASSIFIED BY ASSESSED

VALUATION PER RESIDENT CHILD IN AVERAGE DAILY ATTENDANCE

SHOWING AGRICULTURAL LAND CLAIMS PER CHILD

FOR HIGH SCHOOL DISTRICTS

1958-1959

Interval	No. Of Districts	Resident A.D.A.	Ag. Land Claims	Ag. Land Dollars Per Child
\$ 2,000 - 2,999	8	1,441.2	\$ 11,979	\$ 8.31
3,000 - 3,999	17	4,877.0	74,739	15.32
4,000 - 4,999	33	24,846.1	166,004	6.68
5,000 - 5,999	56	34,690.2	522,366	15.06
6,000 - 6,999	61	100,285.7	783,525	7.81
7,000 - 7,999	63	43,905.0	1,420,899	32.36
8,000 - 8,999	82	72,078.3	2,700,375	37.46
9,000 - 9,999	70	62,760.7	2,397,734	38.20
10,000 - 10,999	73	28,793.5	2,133,254	74.09
11,000 - 11,999	57	21,997.8	1,605,254	72.97
12,000 - 12,999	54	16,607.0	1,313,051	79.07
13,000 - 13,999	46	12,888.9	982,761	76.25
14,000 - 14,999	33	14,326.3	852,387	59.50
15,000 - 15,999	19	5,320.6	417,683	78.50
16,000 - 16,999	8	1,367.7	125,080	91.45
17,000 - 17,999	4	391.5	30,760	78.56
18,000 - 18,999	4	648.7	36,727	56.61
19,000 - 19,999	2	254.0	10,308	40.58
20,000 - 20,999	2	971.1	6,387	65.77
21,000 - 21,999	1	86.5	3,532	40.83
22,000 - 22,999	0	0		
23,000 - 23,999	0	0		
24,000 - 24,999	1	58.0	1,394	24.03

NON-HIGH SCHOOL

13,893 State Wide Average	75,101.4	3,705,609	49.34
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Table XI again reveals the agricultural land claim at 15 mills for the various intervals of assessed valuation. The last column shows the relationship the agricultural land claim has to the agricultural land value. If all claims were to be paid in full for the 1958-1959 year, the interval \$3,000-3,999 would pay an equivalent of five percent of the total agricultural land value each year.

This relationship diminishes in the richer districts. The interval \$20,000-20,999 shows only .2 of one percent.

Table XI

DISTRIBUTION OF AGRICULTURAL LAND VALUES BY INTERVALS OF
 ASSESSED VALUATION PER CHILD WITH AGRICULTURAL CLAIMS FIGURED
 AT 15 MILLS SHOWING THE PERCENT THE CLAIM IS OF THE AGRICULTURAL LAND VALUE

Interval	No. of Districts	Ag. Land Value	Ag. Land Claim @ 15 M.	% 15 M Ag. L. Cl. Ag. L. V.
\$ 2,000 - 2,999	8	\$ 258,872	\$ 11,979	4.6
3,000 - 3,999	17	1,491,334	74,739	5.0
4,000 - 4,999	33	4,922,863	166,004	3.4
5,000 - 5,999	56	17,163,629	522,366	3.0
6,000 - 6,999	61	30,697,128	783,525	2.6
7,000 - 7,999	63	63,614,807	1,420,899	2.2
8,000 - 8,999	82	153,132,408	2,700,375	1.8
9,000 - 9,999	70	150,257,074	2,397,734	1.6
10,000 - 10,999	73	137,688,842	2,133,254	1.5
11,000 - 11,999	57	126,521,603	1,605,254	1.3
12,000 - 12,999	54	110,893,127	1,313,051	1.2
13,000 - 13,999	46	87,416,446	982,761	1.1
14,000 - 14,999	33	80,596,419	852,387	1.1
15,000 - 15,999	19	45,354,556	417,683	.9
16,000 - 16,999	8	13,855,735	125,080	.9
17,000 - 17,999	4	4,142,002	30,760	.7
18,000 - 18,999	4	3,117,498	36,727	1.2
19,000 - 19,999	2	2,626,840	10,308	.4
20,000 - 20,999	2	3,729,786	6,387	.2
21,000 - 21,999	1	942,141	3,532	.4
22,000 - 22,999	0			
23,000 - 23,999	0			
24,000 - 24,999	1	549,542	1,394	.3
Totals for High School Districts	694	\$1,038,972,652	\$15,596,199	
Totals for Non-High School Districts	<u>2085</u>	<u>364,452,489</u>	<u>3,705,609</u>	
Grand Totals for All Iowa Schools	2779	\$1,403,425,141	\$19,301,808	

Table XII shows the distribution of agricultural land values by interval of assessed valuation per resident child with agricultural claims figured at 20 mills and the resulting percent of agricultural land value paid in agricultural land claims each year.

Table XII

DISTRIBUTION OF AGRICULTURAL LAND VALUES BY INTERVALS OF
 ASSESSED VALUATION PER CHILD WITH AGRICULTURAL CLAIMS FIGURED
 AT 20 MILLS SHOWING THE PERCENT THE CLAIM IS OF THE AGRICULTURAL LAND VALUE

Interval	No. of Districts	Ag. Land Value	Ag. Land Claim @ 20 M.	% 20 M. Ag. L. Cl. Ag. L. V.
\$ 2,000 - 2,999	8	\$ 258,872	\$ 10,689	4.1
3,000 - 3,999	17	1,491,334	67,290	4.5
4,000 - 4,999	33	4,922,863	141,405	2.8
5,000 - 5,999	56	17,163,629	436,657	2.5
6,000 - 6,999	61	30,697,128	630,069	2.1
7,000 - 7,999	63	63,614,807	1,102,856	1.7
8,000 - 8,999	82	153,132,408	1,934,752	1.3
9,000 - 9,999	70	150,257,074	1,646,484	1.1
10,000 - 10,999	73	137,688,842	1,444,847	1.0
11,000 - 11,999	57	126,521,603	974,165	.8
12,000 - 12,999	54	110,893,127	762,222	.7
13,000 - 13,999	46	87,416,446	547,524	.6
14,000 - 14,999	33	80,596,419	454,531	.6
15,000 - 15,999	19	45,354,556	207,207	.5
16,000 - 16,999	8	13,855,735	63,982	.5
17,000 - 17,999	4	4,142,002	13,672	.3
18,000 - 18,999	4	3,117,498	21,142	.1
19,000 - 19,999	2	2,626,840	2,078	.1
20,000 - 20,999	2	3,729,786	478	.1
21,000 - 21,999	1	942,141	--	0.0
22,000 - 22,999	0			
23,000 - 23,999	0			
24,000 - 24,999	1	549,542	--	0.0
High School Totals	694	\$1,038,972,652	\$10,462,050	
Non-High School Totals	<u>2085</u>	<u>364,452,489</u>	<u>2,259,425</u>	
Grand Totals All Schools	2779	\$1,403,425,141	\$12,721,475	

Table XIII is similar to Table XII, except that the Agricultural Land Tax Claim is cumulative in the last column. The agricultural land values cumulative totals are given for each interval of all the districts. The total of the agricultural land values for all districts was \$1,403,425,141. This same value for the State of Iowa shows a claim for \$12,721,475 if paid in full for all millages in excess of 20 mills.

Table XIII

DISTRIBUTION OF AGRICULTURAL LAND VALUES BY INTERVALS OF
 ASSESSED VALUATION PER CHILD WITH AGRICULTURAL CLAIMS FIGURED
 AT 20 MILLS SHOWING THE CUMULATIVE AGRICULTURAL LAND TAX CREDIT

Interval	No. of Districts	Ag. Land Value	Ag. Land Values Cumulative Totals	Ag. Land Claim @ 20 M.	Ag. Land Claim @ 20 M. Cumulative
\$ 2,000 - 2,999	8	\$ 258,872	\$ 258,872	\$ 10,689	\$ 10,689
3,000 - 3,999	17	1,491,334	1,750,206	67,290	77,979
4,000 - 4,999	33	4,922,863	6,673,069	141,405	219,384
5,000 - 5,999	56	17,163,629	23,836,698	436,657	656,041
6,000 - 6,999	61	30,697,128	54,533,826	630,069	1,286,110
7,000 - 7,999	63	63,614,807	118,148,633	1,102,856	2,388,966
8,000 - 8,999	82	153,132,408	271,281,041	1,934,752	4,323,718
9,000 - 9,999	70	150,257,074	421,538,115	1,646,484	5,970,202
10,000 - 10,999	73	137,688,842	559,226,957	1,444,847	7,415,049
11,000 - 11,999	57	126,521,603	685,748,560	974,165	8,389,214
12,000 - 12,999	54	110,893,127	796,641,687	762,222	9,151,436
13,000 - 13,999	46	87,416,446	884,058,133	547,524	9,698,960
14,000 - 14,999	33	80,596,419	964,654,552	454,531	10,153,491
15,000 - 15,999	19	45,354,556	1,010,009,108	207,207	10,360,698
16,000 - 16,999	8	13,855,735	1,023,864,843	63,982	10,424,680
17,000 - 17,999	4	4,142,002	1,028,006,845	13,672	10,438,352
18,000 - 18,999	4	3,117,498	1,031,124,343	21,142	10,459,494
19,000 - 19,999	2	2,626,840	1,033,751,183	2,078	10,461,572
20,000 - 20,999	2	3,729,786	1,037,480,969	478	10,462,050
21,000 - 21,999	1	942,141	1,038,423,110	--	10,462,050
22,000 - 22,999	0	--	1,038,423,110	--	10,462,050
23,000 - 23,999	0	--	1,038,423,110	--	10,462,050
24,000 - 24,999	1	549,542	1,038,972,652	--	--
Total H. S. Districts		\$1,038,972,652	1,038,972,652	\$10,462,050	\$10,462,050
Non H. S. Districts		364,452,489	1,403,425,141	2,259,425	12,721,475

Chart VIII has been produced to show the relationship between the agricultural land tax credit claims and the present amount of state-distributed general and supplemental aids. The tall bar represents the agricultural land tax claims for the school year 1958-1959. If the agricultural land tax credit had been paid in districts having a general fund levy above 20 mills during the 1958-1959 school year, the claims would have totaled \$12,721,475 (the middle bar).

In like manner, if the formulae used to distribute the present appropriations (A below) were used to distribute the increased appropriation recommended for amounts in general and supplemental aids (B below), the costs in agricultural land tax claims above 20 mills would be only slightly more than \$5,000,000 (see bar on right of Chart VIII).

	A	B
Aids	Present Appropriation	Appropriations Recommended by State Board of Public Instruction
General	\$ 15,500,000	\$ 27,121,633
Supplemental	4,000,000	16,879,569
Transportation	3,000,000	5,500,000
Special Education	1,000,000	2,500,000
Vocational	300,000	1,000,000
Mining Camp	72,000	72,000
Emergency	100,000	200,000

Chart VIII

Ag. Land Claims in Millions EFFECT OF INCREASED STATE AID ON AGRICULTURAL LAND TAX CREDITS
1958-1959 SCHOOL YEAR

